



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 14** HLS 09RS 374
Bill Text Version: **ENROLLED**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: June 23, 2009 10:05 AM	Author: BURFORD
Dept./Agy.: DeSoto Parish Sheriff's Office	
Subject: Provides for payment of group insurance for retired sheriffs	Analyst: Steven Kraemer

INSURANCE/GROUP-SHERIFFS EN NO IMPACT LF See Note Page 1 of 1
Provides for payment of group insurance for retired sheriffs and deputy sheriffs of the DeSoto Parish Sheriff's Office

Purpose of Bill: This measure provides that the DeSoto Parish Sheriff will pay out of the sheriff's general fund the premium costs of group insurance for any retired sheriff and retired deputy sheriff hired after January 1, 2009 and who subsequently retires from the DeSoto Parish Sheriff's Office. The percentage of premium costs paid by the sheriff is based on years of service:

- 30 years service - 100%
- 25 years service - 75%
- 20 years service - 50%

EXPENDITURES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

An official with the DeSoto Parish Sheriff's Office indicated that there would be no fiscal impact on expenditures as a direct result of House Bill 14 until the year 2029.

Beginning in 2029, premium costs to the sheriff's office for sheriffs and deputy sheriffs retiring with 20 years of service will decrease 50%. Additionally, in 2034 premium costs to the sheriff's office for sheriffs and deputy sheriffs retiring with 25 years of service will decrease 25%.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Senate

Dual Referral Rules

☐ 13.5.1 >= \$500,000 Annual Fiscal Cost

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change

House

☐ 6.8(F) >= \$500,000 Annual Fiscal Cost

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Joy Irwin

Director of Advisory Services